RECORDATION NO. 27846

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SURFACE TRANSPORTATION BOARD

OF COUNSEL URBAN A LESTER

March 12, 2009

ELIAS C. ALVORD (1942) ELLSWORTH C. ALVORD (1984)

Anne K. Quinlan, Esquire Acting Secretary Surface Transportation Board 395 E Street, S.W. Washington, D.C. 20423-0001

Dear Ms. Quinlan:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Lease Agreement, dated as of September 26, 2007, a primary document as defined in the Board's Rules for the Recordation of Documents.

The name and address of the party to the enclosed document are:

Lessor:

General Electric Railcar Services Corporation

161 North Clark Street, 7th Floor

Chicago, IL 60601

[Lessee:

Central Power and Lime, Inc.

10311 Cement Plant Rd Brooksville, FL 34601]

A description of the railroad equipment covered by the enclosed document is:

62 railcars within the series CMIX 101 - CMIX 223 as more particularly set forth in the attachment to the document.

A short summary of the document to appear in the index is:

Memorandum of Lease Agreement.

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

Robert W. Alvord

RWA/sem Enclosures

RECORDATION NO. 27840 FILED

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SURFACE TRANSPORTATION BOARD

MEMORANDUM OF LEASE AGREEMENT

This Memorandum of Lease Agreement is dated as of September 26, 2007 by General Electric Railcar Services Corporation, a Delaware corporation (the "Lessor").

WILNESSETH:

As of the date hereof, the Lessor and Central Power and Lime, Inc., a Florida corporation (the "Lessee"), are parties to that certain Rider No. 3 dated June 5, 2006 (the "Lesse Agreement"), which incorporates by reference the terms of that certain Car Lessing Agreement 2151-97-01 dated November 21, 1997 between the Lessor and the Lessee, whereby the Lessor has agreed to lease to the Lessee and the Lessee has agreed to lease from the Lessor certain railroad cars listed in Exhibit A hereto.

IN WITNESS WHEREOF, the undersigned has caused this memorandum to be duly executed by its officer duly authorized as of the date hereof.

GENERAL ELECTRIC RAILCAR SERVICES CORPORATION

Name: Mark Stefani

Title: Vice President

[Memorandum of Lease Agreement]

| STATE OF ILLINOIS |)) SS: |
|---|---|
| . I Comment Clote americally | Lecture 2007, before me, a Notary Public in and for appeared Mark Stefani, a Vice President of General Electric to acknowledged himself to be a duly authorized officer of the control of |
| General Electric Railear Services so, he executed the foregoing instr | Corporation, and that, as such officer, nemg authorized to do- ument for the purposes therein contained. |
| IN WITNESS WHEREON above mentioned. | F. I have hereunto set my hand and official seal on the date |
| OFFICIAL SEAL JEANNE A NELSON NOTARY PUBLIC - STATE OF MY COMMISSION EXPIRES: | |

[Memorandum of Lease Agreement]

EXHIBIT A **CAR LIST**

| Unit | Car | Car |
|----------|------|-------------|
| Count | Mark | Number |
| 1 | CMIX | 101 |
| 2 | CMIX | 103 |
| 3 | CMIX | 108 |
| 4 | CMIX | 111 |
| 5 | CMIX | 114 |
| 6 | CWIX | 118 |
| 7 | CMIX | 120 |
| 8 | CMIX | 121 |
| 9 | CMIX | 126 |
| 10 | CWIX | 134 |
| 11 12 | CWIX | 135 |
| 13 | CMIX | 136 146 |
| 14 | CMIX | 147 |
| 15 | CMIX | 148 |
| 16 | CMIX | 152 |
| 17 | CMIX | 153 |
| 18 | CMIX | 154 |
| 19 | CMIX | 157 |
| 20 | CMIX | 158 |
| 21 | CMIX | 159 |
| 22 | CMIX | 160 |
| 23 | CMIX | 161 |
| 24 | CMIX | 162 |
| 25 | CMIX | 163 |
| 26 | CMIX | 164 |
| 27 | CMIX | 168 |
| 28 | CMIX | 169 |
| 29 | CMIX | 17 i |
| 30 | CMIX | 172 |
| 31 | CMIX | 173 |
| 32 | CMIX | 175 |
| 33 | CWIX | 176 |
| 34 | CMIX | 177 |
| 35 | CMIX | 179 |
| 36 | CWIX | 180 |
| 37 | CWIX | 183 |
| 38 | CMIX | 187 |
| 39 | CMIX | 188 |
| 40 | CMIX | 189 |
| 41 | CMIX | 190 |
| 42 | CMIX | 191 |
| 43 | CMIX | 192 |
| 44 | CMIX | 193 |
| 45 | CMIX | 195 |
| 46 | CMIX | 196 |
| 47 | CMIX | 197 |
| 48 | CMIX | 198 |

| İ | | |
|----------|------|-----|
| 49 | CMIX | 199 |
| 50 51 | CMIX | 202 |
| 51 | CMIX | 203 |
| 52 | CWIX | 204 |
| 53 | CMIX | 205 |
| 54 | CWIX | 206 |
| 55 | CMIX | 207 |
| 56 | CMIX | 208 |
| 57 | CMIX | 209 |
| 58 | CMIX | 210 |
| 59 | CMIX | 218 |
| 60 | CMIX | 221 |
| | CMIX | 222 |
| 61 62 | CWIX | 223 |

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: 3 12 09

Robert W. Alvord